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SEP 24 2010

**U.S. DISTRICT COURT
MID. DIST. TENN.**

IN THE UNITED STATES DISTRICT COURT
The Middle District of Tennessee
Nashville Division

UNITED STATES OF AMERICA AND DEANNA
MCGEE, REVENUE OFFICER OF THE
INTERNAL REVENUE SERVICE

Civil No3:10-0802

Petitioner,

vs.

TOMMY COLLIER

Respondent.

ANSWER TO COMPLAINT

For answer to the Complaint to Enforce Internal Revenue Summons, the Respondent, TOMMY COLLIER, says:

1. Respondent denies that he has failed to comply with all of the legal requirements of said summons.
2. Respondent did appear at the time and place required, and did not assert a blanket Fifth Amendment Right, but rather answered each question individually, or asserted the Fifth Amendment Right to each question as appropriate.
3. Respondent has declared that he does not keep records and is not required to do so. Respondent is not refusing to withhold them.
4. Respondent did fully comply with all legal requirements of said summons.

FIRST AFFIRMATIVE DEFENSE

Respondent has fully complied with said summons by appearing at the designated location, on July 12,2010 and August 11.2010, and by testifying, as required by the summons. Therefore, the Complaint to Enforce Internal Revenue Summons should be denied.

SECOND AFFIRMATIVE DEFENSE

The Complaint to Enforce Internal Revenue Summons should be denied, for the reason that, the Complaint fails to state with specificity the questions and responses to which it objects, or seeks to enforce. Respondent cannot reasonably respond to a non-specific complaint. Respondent does not keep records other than what petitioner already has in their possession.

Dated this 23 day of September, 2010.



TOMMY COLLIER

Respondent

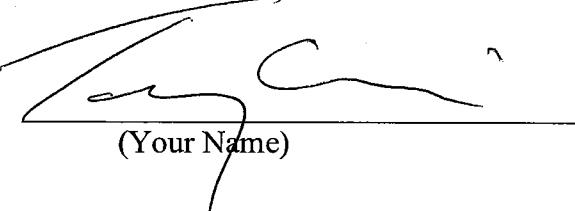
2797 LAFAYETTE DRIVE

THOMPSON

STATION,TN 37179

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing has been furnished to Mr. John Dicicco , Assistant United States Attorney, Tax Division, U.S. Department of Justice, 950 Penn. Ave Northwest, Washington DC.20530, and to Mr. Jerry E. Martin, United States Attorney Middle District of Tennessee A-961 U.S. Courthouse 110 9th Avenue South,Nashville Tenn 37203 by U.S. Mail, the 23 day of September, 2010.



(Your Name)